

TAXES—PROVIDING FOR THE LEVY OF OCCUPATION TAXES.

H. B. No. 4]

CHAPTER XVIII.

An Act providing for the levy and collection of an occupation tax upon individuals, companies, corporations and associations pursuing any of the occupations, viz.: express companies; telegraph and wireless telegraph; gas; electric light, electric power or water works, or water and light plant business; collecting agency business; commercial agency business, commercial reporting credit agency business; business of foreign corporations owning stock cars, refrigerator and fruit cars, tank cars, coal cars, furniture cars, common box and flat cars, and leasing, renting or charging mileage for the use of such cars within the State of Texas; business of owning, operating, leasing or renting pipe line or pipe lines; sleeping car, palace car, dining car business; life insurance business, fire insurance business, fire and marine insurance business, marine, marine and inland insurance company business, life and accident, life and health, accident, credit, title, steam boiler, live stock and casualty insurance business, surety and guaranty insurance company business, business of wholesale dealers in coal oil, naphtha, benzine and other mineral oils refined from petroleum, and defining wholesale dealers; wholesale distributors or wholesale dealers in spirituous, vinous or malt liquors, or medicated bitters capable of producing intoxication, and defining wholesale distributors and dealers; the business of street railway companies, the business of interurban, trolley, traction or electric street railway companies, the business of wholesale and retail dealing in pistols, the business of owning or operating or controlling a telephone business; the business of publishing, printing and selling text books or law books, or either; the business of owning, controlling, managing or leasing oil wells, the business of owning, controlling, managing or operating any terminal railway company or terminal railway; and providing for the levy and collection of an occupation tax on individuals, companies, firms, corporations and associations who begin the pursuit of any such occupation taxed herein on or after the beginning date of the quarter as fixed herein; and providing for penalties for violation of the provisions of this Act; and giving the State Revenue Agent authority to assist in the enforcement of the provisions of this Act; and repealing all laws and parts of laws in conflict herewith; and to exempt all persons, associations of persons, firms and corporations upon whose business an occupation tax is herein levied from the operation of the Act, approved April 17, 1905, of the Twenty-ninth Legislature, being Chapter 146 thereof, providing for the taxation of the intangible assets of certain corporations, associations and individuals, and to repeal all Sections of the Act approved April 17, 1905, of the Twenty-ninth Legislature, being Chapter 148 thereof, imposing an occupation tax upon the occupations herein taxed, preserving all liabilities, obligations and penalties incurred or fixed under Chapter 148, Acts 20th Legislature, approved April 17th, 1905, and all causes of action and suits arising thereunder, and to declare an emergency.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. Each and every individual, company, corporation or association doing an express business by railroad or water, in this State, shall, on or before the first day of March, 1908, and annually thereafter, make a report to the Comptroller of Public Accounts under oath, of the individual or of the president, treasurer or superintendent of such company, corporation or association, showing the amount of gross receipts from charges and freights within this State paid to or collected by such individual, company, corporation or association on account of money, goods, merchandise or other character of freight carried within this State during the twelve months next preceding. Said individuals, com-

panies, corporations or associations, at the time of making said report, shall pay to the Treasurer of the State of Texas an occupation tax for the year beginning on said date, equal to two and one-half per cent of said gross receipts as shown by said report.

SEC. 2. Each and every individual company, corporation or association owning, operating controlling or managing any telegraph lines in this State or owning, operating, controlling or managing what is known as wireless telegraph stations, for the transmission of messages, or aerograms, and charging for the transmission of such messages or aerograms, shall, on or before the first day of July, 1907, and quarterly thereafter, make a report to the Comptroller of Public Accounts under oath of the individual, or of the president, treasurer or superintendent of such companies, corporation or association showing the gross amount received from all business within this State during the preceding quarter in the payment of telegraphic or aerograms charges, including the amount received on full rate messages and aerograms and half rate messages, and aerograms, and from the lease or use of any wires or equipment within the State during said quarter. Said individuals, companies, corporations and associations, at the time of making said report, shall pay to the Treasurer of the State of Texas an occupation tax for the quarter beginning on said date equal to two and three-fourths per cent of said gross receipts, as shown by said report.

SEC. 3. Each and every individual, company, corporation, or association, owning, operating or managing or controlling any gas, electric light, electric power or water works or water and light plant, within this State and charging for gas, electric lights, electric power or water, shall on or before the first day of July, 1907, and quarterly thereafter make a report to the Comptroller of Public Accounts under oath of the individual or of the president, treasurer or superintendent of such company, corporation or association, showing the gross amount received from the business done within this State in the payment of charges for gas, electric lights, electric power and water for the quarter next preceding. Said individual, company, corporation or association, at the time of making said report for any town or city of ten thousand inhabitants and less than twenty-five thousand inhabitants, shall pay to the Treasurer of the State of Texas an occupation tax for the quarter beginning on said date, equal to one-fourth of one per cent of said gross receipts, as shown by said report, and for any town or city of twenty-five thousand inhabitants or more, the said individual, company, corporation or association, at the time of making said report, shall pay to the Treasurer of the State of Texas an occupation tax for the quarter beginning on said date, an amount equal to one-half of one per cent of said gross receipts as shown by said report. Provided, that nothing herein shall apply to any gas, electric light, electric power or water works, or water and light plant within this State, owned by any city or town.

SEC. 4. Each and every individual, company, corporation or association, owning, operating, managing or controlling any collecting agency, commercial agency, or commercial reporting credit agency within this State, and charging for collections made, or business done or reports made, shall, on or before the first day of July, 1907, and quarterly thereafter, make a report to the Comptroller of Public Accounts under

oath of the individual or of the president, treasurer, or superintendent of such company, corporation or association, showing from business done within this State the gross amount received in the payment of charges for collections made and business done and reports made during the quarter next preceding. Such individuals, companies, corporations or associations at the time of making said report, shall pay to the Treasurer of the State of Texas an occupation tax for the quarter beginning on said date equal to one-half of one per cent of said gross receipts as shown by said report.

SEC. 5. Each and every individual, company, corporation or association, residing without the State of Texas, or incorporated under the laws of any other State or Territory, or nation, and owning stock cars, refrigerator and fruit cars of any kind, tank cars of any kind, coal cars of any kind, furniture cars or common box cars and flat cars, and leasing, renting or charging mileage for the use of such cars, within the State of Texas shall, on or before the first day of July, 1907, and quarterly thereafter, make a report to the Comptroller of Public Accounts under oath of the individual, or of the president, treasurer or superintendent of such company, corporation or association, showing the amount of gross receipts from such rentals, or mileage, or from other sources of revenue received from business done within this State, during the quarter next preceding. Said individuals, companies and corporations, and associations, at the time of making said report, shall pay to the Treasurer of the State of Texas an occupation tax for the quarter beginning on said date equal to three per cent of said gross receipts as shown by said report.

SEC. 6. Each and every individual, company, corporation or association whether incorporated under the laws of this State or of any other State or Territory, or of the United States, or of any foreign nation, which owns, manages, operates, leases or rents any pipe line or pipe lines within this State, whether such pipe line or pipe lines be used for transmission of oil, natural or artificial gas, whether such oil or gas be for illuminating or fuel purposes, or for steam, for heat or power, or for any other purpose, and whether such pipe line or pipe lines be used for the transmission of articles by pneumatic or other power, shall, on or before the first day of July, 1907, and quarterly thereafter, pay to the State of Texas an occupation tax equal to two per cent of its gross receipts if such pipe line or pipe lines lie wholly within this State; and if such pipe line or pipe lines lie partly within and partly without the State, such individuals, companies, corporations and associations shall pay a tax equal to two per cent of such proportion of its gross receipts, as the length of such line or lines within the State bears to the whole length of such line or lines; provided, that if satisfactory evidence is submitted to the Comptroller of Public Accounts at any time prior to the date fixed by this section for the payment of the tax herein imposed, that any other proportion more fairly represents the proportion which the gross receipts of any pipe line or pipe lines for any quarter, within this State bears to its total gross receipts, it shall be his duty to collect for such quarter from every such pipe line or pipe lines a tax equal to such other proportion of two per cent of its total gross receipts.

For the purpose of determining the amount of such tax, the individual or the president, treasurer or superintendent of such company, association or corporation, shall, on or before the first day of July, 1907, and quarterly thereafter, make a report to the Comptroller of Public Accounts, under oath of the individual, or of the president, treasurer or superintendent of such company, corporation or association, showing the gross receipts of such pipe line or pipe lines from every source, whatsoever, for the quarter next preceding, and shall immediately pay to the State Treasurer an occupation tax for the quarter beginning on said date, calculated on the gross receipts so reported.

SEC. 7. Every sleeping car company, palace car company, or dining car company, doing business in this State, and each individual, company, corporation or association leasing or renting, owning, controlling or managing any palace cars, dining cars, or sleeping cars within this State for the use of the public, for which any fare is charged, shall, on or before the first day of July, 1907, and quarterly thereafter, report to the Comptroller of Public Accounts, under oath of the individual, or of the president, treasurer or superintendent of such company, corporation or association, showing the amount of gross receipts earned from any and all sources whatever within this State, except from receipts derived from buffet service, during the quarter next preceding. Said individuals, companies, corporations and associations, at the time of making said report shall pay to the Treasurer of this State of Texas an occupation tax for the quarter beginning on said date equal to five per cent of said gross receipts as shown by said report.

The tax herein provided for shall be in lieu of all other taxes now levied upon sleeping car, palace car or dining car companies, except the tax of 25 cents on the one hundred dollars of the capital stock of such car companies, as provided by the act, of the Twenty-third Legislature, Chapter 102.

SEC. 8. Every life, fire, fire and marine, marine, and marine inland insurance company, and every life and accident, life and health, accident, credit, title, steam boiler, live stock, fidelity, guaranty, surety, and casualty company and all other insurance companies doing business in this State, except fraternal life and domestic benevolent life insurance companies, at the time of filing its annual statement, shall report to the Commissioner of Insurance and Banking the gross amount of premiums received in the State, upon property located in the State, and from persons residing in this State, during the preceding year, and each of such companies shall pay an annual tax upon such gross premium receipts as follows: Each life insurance company shall pay a tax of three per cent of such gross premiums; all other companies enumerated above shall pay a tax of two per cent of such gross premiums; provided, that any company doing life insurance business in connection with any other class of insurance enumerated shall pay the same tax upon the gross receipts from life insurance of a company conducting a purely life insurance business; and the gross premium receipts are understood to be a premium receipt reported to the Commissioner of Insurance and Banking by the insurance com-

panies upon the sworn statement of two principal officers of such companies.

Upon receipt by him of sworn statements showing the gross premium receipts by such companies, the Commissioner shall certify to the State Treasurer the amount of taxes due by each company, which tax shall be paid to the State Treasurer for the use of the State, on or before the first of March following, whose receipt shall be evidence of the payment of such taxes, and no insurance company shall receive a permit to do business in this State until such taxes are paid. But any life insurance company that shall comply with the terms and provisions of the Act passed by the Regular Session of the Thirtieth Legislature of this State, approved April 24th, 1907, requiring the investment and deposit of 75 per cent of the reserve apportioned on account of policies of insurance written upon the lives of citizens of this State, shall pay an annual tax of one per cent upon its gross receipts so long as said investments and deposits are made as provided in said Acts. And that if any such insurance company shall have as much as one-fourth of its entire assets, as shown by said sworn statement, invested in any or all of the following securities: real estate in the State of Texas, bonds of this State or of any county, incorporated city or town of this State, or other property in this State in which by law such companies may invest their funds, then the annual tax of any such companies shall be one per cent of its said gross premium receipts; and if any such company shall invest as aforesaid as much as one half of its assets, then the annual tax of such company shall be one half of one per cent of its gross premium receipts, as above defined, and provided further that no occupation tax shall be levied on insurance companies herein subjected to a gross premium receipt tax, by any county, city or town. Provided also that all mutual fraternal benevolent associations, now or hereafter doing a life insurance or a life and accident insurance business in this State under the lodge system and on the assessment plan, whether organized under the laws of this State, or a foreign state or country, are exempt from the provisions of this section.

Any life insurance company heretofore or hereafter engaged in writing policies upon the lives of citizens of this State that shall cease writing such policies of insurance but shall continue to be engaged in collecting premium or renewal premiums upon such policies shall report under oath annually as provided above to the said Commissioner of Insurance of this State the gross amount of premiums so collected and shall pay to the State thereon the three per cent (3%) gross receipts tax above provided for. And any such life insurance company shall constitute and appoint the said Commissioner of Insurance of this State its duly authorized agent and attorney in fact for the purpose of accepting service for it or being served with citation in any suit brought against it in any court in this State in like manner as is provided by law for companies engaged in doing every character of insurance business in this State, and such appointment and agency shall be continued and kept in force so long as such company continues to collect premiums of insurance from citizens of this State, and failure to make such report and pay such tax or to make and keep up the appointment of the agency as herein provided shall subject such com-

pany to a penalty for each year of \$5,000 and in addition in a sum equal to double the amount of such tax for such year which penalty may be recovered by the State in a suit brought in the name of the State, under the direction of the said Commissioner of Insurance by the proper officer in the District Court of Travis County.

The taxes aforesaid shall constitute all taxes and license fees collectable under the laws of this State against any such insurance companies, and no occupation or other taxes shall be levied on or collected from any insurance company by any county, city or town, but this act shall not be construed to prohibit the levy and collection of State, County and municipal taxes upon the real and personal property of such companies. Provided, that this shall not relieve agents from paying an occupation tax. Provided further that purely co-operative or mutual fire insurance companies carried on by the members thereof, solely for the protection of their own property and not for profit shall be exempt from the provisions of this bill.

SEC. 9. Each and every individual company, corporation or association created by the laws of this State or any other State or nation, which shall engage in his own name or in the name of others, or in the name of its representatives, or agents, in this State in the business of wholesale dealers in coal oil, naphtha, benzine or any other mineral oils refined from petroleum, shall, on or before the first day of July, 1907, and quarterly thereafter, make a report to the Comptroller of Public Accounts, under oath of the individual, or of the president, treasurer or superintendent of such company, corporation or association, showing the gross amount collected and uncollected from any and all sales made within this State of any of said articles during the quarter next preceding. Said individuals, companies, corporations and associations, at the time of making said report; shall pay to the Treasurer of the State of Texas an occupation tax for the quarter beginning on said date equal to two per cent of said gross receipts and amount uncollected from said sales as shown by said report.

A wholesale dealer within the meaning of this section is any individual, company, firm, partnership, corporation or association who buys any of the articles hereinbefore mentioned either in his own name or in the name of others, or in the name of their representative or agent and sells same either in his name or in the name of others, or in the name of their representatives or agents, to any person, firm, corporation or association to be sold again.

SEC. 10. Each and every individual, company, corporation or association owning operating or controlling any interurban, trolley, traction or electric street railway in this State and charging for transportation on said railway shall, on or before the first day of July, 1907, and quarterly thereafter make a report to the Comptroller of Public Accounts, under oath of the individual or of the president, treasurer or superintendent of such company, corporation or association, showing the amount of gross receipts from said charges for transportation on said railway paid to or uncollected by said individuals, company, corporation or association for the quarter next preceding. Said individual, company, corporation or association, at the time of making said report if in or if connecting any town or city of less than twenty thousand

inhabitants, shall pay to the Treasurer of the State as an occupation tax for the quarter beginning on said date equal to one-half of one per cent of said gross receipts as shown by said report; if in a city of more than twenty thousand inhabitants, said individual, company or corporation or association, at the time of making said report, shall pay to the Treasurer of the State of Texas an occupation tax for the quarter beginning on said date equal to three-fourths of one per cent of said gross receipts as shown by said report. Provided that in ascertaining the population of any city or town, the same shall be ascertained by the last United States census, and provided further that where any interurban railroad shall connect any town having a population of more than 20,000 with another of a less population, that it shall be liable for the taxes measured by the population of the largest town. Provided, further, that the provisions of this Act shall not apply to any street railway or traction company wholly within any town of less than ten thousand inhabitants.

SEC. 11. Each and every individual company, corporation or association created by the laws of this State or any other State, who shall engage in his own name or in the name of others, or in the name of its representatives or agents in this State in the business of a wholesale dealer or a wholesale distributor of spirituous vinous or malt liquors or medicated bitters capable of producing intoxication, shall on or before the first day of July, 1907, and quarterly thereafter, make a report to the Comptroller of Public Accounts, under oath of the individual, or of the president, treasurer or superintendent of such company, corporation or association, showing the gross amount collected and un-collected from any and all sales made within this State of any of said articles during the quarter next preceding. Said individuals, companies, corporations and associations, at the time of making said report shall pay to the Treasurer of the State of Texas, an occupation tax for the quarter beginning on said date, equal to one half of one per cent of said gross receipts from said sale as shown by said report.

A wholesale dealer or distributor, within the meaning of this Section, is any individual, company, association or corporation selling any of the articles hereinbefore mentioned either in his own or in the name of others or in the name of its representatives or agents to retail dealers, or who deliver on consignment to their agents for retail.

SEC. 12. Each and every individual, company, corporation or association created by the laws of this State or any other State who shall engage in his own name or in the name of others, or in the names of its representatives or agents in this State in the business of a wholesale or retail dealer of pistols shall, on or before the first day of July, 1907, and quarterly hereafter, make a report to the Comptroller of Public Accounts, under oath of the individual or of the president, treasurer or superintendent of said company, corporation or association, showing the gross amount collected and uncollected from any and all sales made within this State of all fire arms during the quarter next preceding. Such individuals, companies, corporations and associations, at the time of making said report, shall pay to the Treasurer of the State of Texas an occupation tax for the quarter beginning on

said date, equal to 50 per cent of said gross receipts from sales of all firearms as shown by said report.

SEC. 13. Each and every individual company, corporation or association, whether incorporated under the laws of this State or any other State or nation, engaged in publishing, printing, or selling text books used in the schools of this State, or law books of any character, or owning, controlling or managing any such business, as text books or law books purchasers, within the State or out of it, and having State agencies within this State for the purpose of selling any book or books to be used in any of the schools of this State, or any law books shall on or before the first day of July, 1907, and quarterly thereafter, make a report to the Comptroller of Public Accounts, under oath of the individual or of the president, Treasurer or Superintendent of such company, corporation or association, or of the person owning controlling or managing any such business, showing the gross amount received from such business done within this State from any and all sources during the quarter next preceding. Said individuals, companies, corporations and associations at the time of making said report shall pay to the Treasurer of the State of Texas an occupation tax for the quarter beginning on said date, equal to one per cent of said gross receipts, as shown by said report.

SEC. 14. Each and every individual company, corporation or association owning, operating, managing or controlling any telephone line or lines or any telephones within this State, and charging for the use of the same shall, on or before the first day of July, 1907, and quarterly thereafter, make a report to the Comptroller of Public Accounts, under oath of the individual, or of the President, Treasurer or Superintendent of such company, corporation or association, showing the gross amount received from all business within this State during the preceding quarter, in the payment of charges for the use of its line or lines, telephone and telephones, and from the lease or use of any wires or equipment within this State during said quarter. Said individuals, companies, corporations and associations, at the time of making said report, shall pay to the Treasurer of the State of Texas an occupation tax, for the quarter beginning on said date, equal to one and one-half per cent of said gross receipts, as shown by said report.

SEC. 15. Each and every individual, company, corporation or association, whether incorporated under the laws of this or any other State or Territory, or of the United States, or any foreign country, which owns, controls, manages or leases any oil well within this State, shall, on or before the first day of July, 1907, and quarterly thereafter, make a report to the Comptroller of Public Accounts under oath of the individual, or of the President, Treasurer or Superintendent of such company, corporation or association, showing the total amount of oil produced during the quarter next preceding and the average market value thereof during said quarter. Said individuals, companies, corporations and associations, at the time of making said report, shall pay to the Treasurer of the State of Texas an occupation tax for the quarter beginning on said date, equal to one half of one per cent of the total amount of all oil produced, at the average market value thereof, as shown by said report.

SEC. 16. Each and every individual, company, corporation or association, whether incorporated under the laws of this or any other State or Territory or of the United States, or any foreign country, which owns, controls, manages or leases any terminal companies, or any railroad doing a terminal business within this State, shall, on or before the first day of April, 1907, and quarterly thereafter, make a report to the Comptroller of Public Accounts, under oath of the individual, or of the President, Treasurer or Superintendent of such company, corporation or association showing the total amount of its gross receipts from all sources whatever within this State during the quarter next preceding, and the average market value thereof during said quarter. Said individuals, companies, corporations and associations, at the time of making said report, shall pay to the Treasurer of the State of Texas an occupation tax for the quarter beginning on said date equal to one per cent of the total amount of its gross receipts from all sources whatever as shown by said report.

SEC. 17. If any individual, company, corporation firm or association, in this Act mentioned, shall begin and engage in any business for which there is an occupation tax herein imposed, on or after the beginning day of the quarter for which said tax is imposed, then, and in all such cases, the amount of such tax for said beginning quarter shall be and is hereby fixed at the sum of fifty dollars, payable to the treasurer of the State of Texas, in advance, but for the next succeeding quarter, and all other succeeding quarters, the tax shall be determined by reports to the comptroller of Public Accounts of the business for the preceding quarter, or part thereof, as herein otherwise in this Act provided, and reports and payments of such tax shall be made subject to all other provisions of this Act.

SEC. 18. Any person, company, corporation or association, or any receiver or receivers, failing to make report for thirty days from the date when said report is required by this Act to be made, shall forfeit and pay to the State of Texas a penalty of not exceeding one thousand dollars.

SEC. 19. Any person, company, corporation or association or any receiver or receivers failing to pay any tax for thirty days, from the date when said tax is required by this Act to be paid, shall forfeit and pay to the State of Texas a penalty of ten per cent upon the amount of such tax.

SEC. 20. The penalties provided for by this Act shall be recovered by the Attorney General in a suit brought by him in the name of the State of Texas, and venue and jurisdiction of such suit is hereby conferred upon the courts of Travis County, Texas.

SEC. 21. No individual, company, corporation or association, failing to pay all taxes imposed by this Act shall receive a permit to do business in this State, or continue to do business in this State until the tax hereby imposed is paid. The receipt of the Treasurer of the State of Texas, shall be evidence of the payment of such tax.

SEC. 22. Except as herein stated all taxes levied by this Act shall be in addition to all other taxes now levied by law, provided that nothing herein shall be construed as authorizing any county or city to levy an occupation tax on the occupations and business taxed by this Act.

SEC. 23. If for any reason the Comptroller of Public Accounts is not satisfied with any report from any such person, company, corporation, co partnership or association, he may require additional or supplemental reports containing information and data upon such matters as he may need or deem necessary to ascertain the true and correct amount of all taxes due by any such person, firm, or corporation.

Every statement or report required by this Act, shall have affixed thereto the affidavit of the President, vice-president, secretary or treasurer of the person, corporation, co-partnership or association, or one of the persons or members of the partnership, making the same to the effect that the statement is true. The Comptroller shall prepare blanks to be used in making the reports required by this Act.

SEC. 24. If the Comptroller has reason to believe, or does believe, that any individual company, corporation, association, receiver or receivers, subject to the provisions of this Act, has made a false return or has failed or omitted to make a full return of gross receipts, or other statement of business done, required by any of the provisions of this Act, he shall report the same in writing to the Governor and it shall be the duty of the Governor to immediately require the Revenue Agent of the State of Texas to examine any books, papers, documents, or other records or evidence showing or tending to show such unlawful Act or omission. Said Revenue Agent shall check the report made with such books, papers, documents or other records or evidence, and make his report to the Comptroller, and if it appears from said report that any false or incorrect return has been made, or that any individual, or the president, treasurer or superintendent of any company, corporation or association, or any member of any firm required by this Act to make reports, has failed or omitted to make a full return, as required by law, then the Comptroller shall notify such individual, or the president, treasurer or superintendent of any company, corporation or association, or receiver or receivers of any company, corporation or association or any member of any firm, to make forthwith an additional or supplemental report, and if any such individual or the president, treasurer or superintendent of any company, corporation or association, or any member of a firm, or any receiver or receivers of any company, corporation or association making said original report, shall fail or refuse to make said additional or supplemental report he shall be guilty of a misdemeanor, and on conviction shall be fined in any sum not less than two hundred nor more than five hundred dollars and venue of such prosecution is hereby fixed in Travis County, Texas.

If it appears from the report of the State Revenue Agent, or if the Comptroller has reason to believe or does believe that any individual, or any president, treasurer or superintendent of any company, corporation or association, or any receiver of any corporation or association or any member of any firm, has wilfully and deliberately made a false report, the Comptroller shall report the matter to the Grand Jury of Travis County, Texas, for its action, and venue of any offense arising out of such transaction is hereby fixed in Travis County, Texas. Said State Revenue Agent, in the performance and discharge of the duties imposed upon him by this Section, shall have the right to examine,

either by himself or by any person acting under his direction, any books, papers, documents, records or evidence which he may believe material and proper to examine.

SEC. 25. All persons, associations of persons, firms, and corporations upon whose business an occupation tax is imposed under this Act, shall, upon the taking effect hereof, be exempted and relieved from the operation of the Act of the Twenty-ninth Legislature, approved April 17, 1905, being Chapter 146 thereof, providing for the taxation of the intangible assets of certain corporations, associations and individuals, and all sections of the Act of the Twenty-ninth Legislature, being Chapter 148, thereof approved April 17, 1905, imposing on occupation tax upon the occupations herein taxed are hereby repealed. But nothing in this Act shall in any wise relieve any individual, company, corporation or association or any receiver or receivers thereof, embraced within the provisions of Chapter 148, Acts of the 29th. Legislature, approved April 17, 1905, from any liability, obligation or penalty whatever, which may have been incurred or fixed under any of the provisions of said Chapter 148; and any and all such liabilities and obligation and any and all causes of action in behalf of the State accruing out of or arising under said Chapter 148, as well as any and all suits in behalf of the State therein, shall not abate nor terminate, but shall survive and remain in full force and effect, and any and all such causes of action and any and all such suits shall be maintained and prosecuted to final determination in all respects, as though none of the provisions of said Chapter 148, had been repealed.

SEC. 26. There now being a deficit in the Public Revenue of the State, an imperative public necessity and an emergency exists requiring that the constitutional rule requiring bills to be read on three several days be suspended, and that this Act take effect and be in force from and after its passage, and it is so enacted.

Approved May 16, 1907.

Takes effect ninety days after adjournment.

TAXES—VALIDATING CERTAIN LEVIES OF COUNTY TAXES.

H. B. No. 40.]

CHAPTER XIX.

An Act to validate certain levies of county taxes and proceedings thereunder, and declaring an emergency.

Be it enacted by the Legislature of the State of Texas:

SECTION 1. The levy of county ad valorem taxes for any year by the commissioners court of any county in this State heretofore made at a special term of said commissioners court instead of at a regular term thereof, be and the said levies are hereby validated in so far as any contest of or attack on same on account of being levied at a special term is concerned, and the renditions, equalization, tax rolls, advertisements, sales and all other lawful acts and proceedings of the proper officers and of said commissioners courts had and done in reference to the taxes